

Leonard S. Brauner, CPA

Principal

Leonard has over 29 years of experience in the health care industry including 24 years of diversified health care financial consulting experience with national accounting and consulting firms. He has spent his career working with health care providers concerning financial and reimbursement issues focusing on ensuring that providers receive all appropriate payments to which they are entitled, and no more. Leonard has expertise in most areas of Medicare and Medicaid reimbursement and the patient charging and billing process in hospitals.

Leonard has assisted many hospitals and health systems develop pricing objectives and policies and procedures with the goal of establishing prices that generate appropriate net patient revenue consistent with the hospital's circumstances and philosophy. Due to the recent heightened scrutiny on hospital pricing, Leonard has focused on assisting hospitals develop pricing methodologies that allow a hospital to more comprehensively explain the establishment of its patient pricing while ensuring the generation of the required net patient revenue.

He has worked with a number of health care systems developing consolidated charge description masters and assisting in the establishment of charge processes to ensure appropriate charging and billing including the ongoing maintenance of the charge description master. Leonard's experience includes the following.

Medicare reimbursement

- Cost reports, reimbursement research, analysis and planning
- Exception and other specialty requests (TEFRA, capital PPS, high percentage of ESRD discharges, SSI percentage, geographic reclassification, sole community hospital status)
- Research and studies (DSH, graduate medical education, provider-based versus freestanding, critical access hospital and cost report issues)
- Provider Reimbursement Review Board appeals
- ↓ CDM patient pricing studies (including the development of patient charge mission statements and policies and procedures relating to establishing patient charges and allowing hospitals to explain and defend its pricing).
- ♣ Patient charge process development and charge description master consolidations.
- Medicare outpatient PPS assessments.
- Charging and billing compliance

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PRIOR EMPLOYMENT EXPERIENCE

1976 – 1978 Blue Cross of Arizona (Medicare fiscal intermediary)

Medicare Auditor

Audited Medicare cost reports submitted by Medicare providers (hospitals, nursing homes and home health agencies). Participated in ensuring that cost reports were settled in compliance with Medicare reimbursement rules and regulations.

1978 – 1981 LIFEMARK Corp.

Revenue Specialist

LIFEMARK was a publicly traded for-profit hospital system. He was responsible for the charge description master for assigned LIFEMARK hospitals. Negotiated rate adjustments with selected payers. Performed various revenue and reimbursement analyses for hospital and corporate management. Participated in analyses regarding potential hospital acquisitions.

1981 – 1990 Laventhol & Horwath

Senior Health Care Consultant

Laventhol & Horwath was a large national public accounting and consulting firm. Provided a range of consulting services to health care clients. Much of the consulting services related to Medicare and Medicaid reimbursement, including preparation of Medicare cost reports, analysis of proposed Medicare fiscal intermediary audit adjustments, and negotiation of audit adjustments. Performed other reimbursement planning, research and analysis. Assisted Laventhol & Horwath audit staff perform audit procedures concerning the portions of financial statements related to Medicare reimbursement and Medicare contractual allowances and receivables and liabilities.

Laventhol & Horwath filed for bankruptcy protection in November 1990.

1990 – 1995 Coopers & Lybrand

Director, Health Care Consultant

Provided a range of reimbursement-related consulting services to health care clients. Consulting services provided related to various aspects of third-party payments including Medicare and Medicaid services. The Medicare program had begun its transition from cost-based reimbursement to prospective payment methodologies, and consulting projects related to the evolving payment systems.

1995- 2003 ORION Consulting, IMRglobal, and CGI

Principal, Health Care Consultant

Joined ORION Consulting in 1995, ORION was acquired by IMRglobal, and IMRglobal was acquired by CGI. Continued to provide health care financial consulting services to hospital clients. Most of those consulting services related to hospital payments, including Medicare reimbursement and systems that hospital clients had implemented to ensure that they were receiving the appropriate reimbursement and payments from third-party payers.

2003 - Present SunStone Consulting, LLC

Principal

Joined SunStone in 2003. Continued servicing long-term hospital clients with a range of health care financial consulting, primarily relating to hospital charging, billing, coding, payments and reimbursements.

EDUCATION

B.S.B.A. in Business Administration from the University of Arizona 1976

CERTIFICATION

Certified Public Accountant – State of Texas 1980 to present

MEMBERSHIPS

American Institute of Certified Public Accountants - Member Healthcare Financial Management Association – Advanced Member

SPEAKING AND PRESENTATIONS

Leonard is a frequent presenter to health care industry organizations on a current reimbursement and payment-related topics. Recent organizations include the following

- State-wide series of presentations to members of Hospital Association of the State of New York
- Metropolitan Philadelphia Chapter of HFMA
- Indiana Pressler Chapter of HFMA
- Appalachian Chapter of Central Pennsylvania HFMA